

**Amendments to the Specification:**

Please replace paragraph [0004] at page 1 of the specification with the following rewritten paragraph:

[0004] While an electronic mail server is generally provided with a high-capacity auxiliary storage, a storage capacity of a facsimile server which does not often ~~exchanges~~ exchange large-scale data is generally small. Therefore, it is impossible for the facsimile server to process a received electronic mail which exceeds the storage capacity of the facsimile server.

Please replace paragraph [0016] at page 4-5 of the specification with the following rewritten paragraph:

[0016] Facsimile data converted to an electronic mail format is illustrated at the upper right in FIG. 1. A header including a destination address ("James" in FIG. 1), a sender address ("Henry" in FIG. 1), a sending date, time, a ~~message-ID~~ message-ID (an identification number, for instance) of the electronic mail, etc., is accompanied by proper text. An attached file includes image data which is the body of the facsimile data. The destination address "James" is a name of the facsimile server 2, and the sender address "Henry" is a personal computer on the LAN, the internet facsimile device 12 connected to the Internet, or the personal computer 14 connected to the Internet.